

SOE 06 2522-10

4/18/2005



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts
and Charter Schools

For Fiscal Year Ending
June 30, ~~2006~~
2007

☒ BUDGET 53A-19-101

6/8/2006

Date of Hearing

6/8/2006

Date of Adoption

☐ ACTUAL 53A-3-404

6/8/2006

Last Date Budget Amended by Board

83 AMES

Entity

Richard Clark

6/8/2006

Prepared by

Date

rhvrumclark@juno.com

email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Nancy L. Carpenter

6/27/06

Signature of Business Administrator:

Date

Return the **Budget** report (paper copy)

by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

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83 AMES 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100	Property Taxes			
1200	Local Governmental Units Other Than LEAs			
1310	Tuition From Pupils or Parents			
1320	Tuition from Other LEAs Within the State			
1330	Tuition From Other LEAs Outside the State			
1410	Transportation Fees From Pupils or Parents			
1420	Transportation Fees From Other LEAs Within the State			
1430	Transportation Fees From Other LEAs Outside the State			
1500	Earnings on Investments	4,492	14,800	14,800
1700	Student Activities			
1900	Other Revenues From Local Sources			
1910	Rentals			
1920	Contributions and Donations from Private Sources/Foundation	44,883	61,974	44,474
1940	Textbooks (Sales and Rentals)	31,164	34,079	34,079
1950	Other Revenues From Other School Districts			
1960	Other Revenues from Other Local Governments			
1980	Refunds of Prior Year Expenditures			
1990	Miscellaneous	1,961	5,824	5,824
TOTAL REVENUES FROM LOCAL SOURCES		82,500	116,677	99,177

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83 AMES 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	1,005,466	1,157,328		1,226,869
3015	Necessary Existent Small Schools				
3020	Professional Staff	66,361	54,394		57,662
3025	Administrative Costs	6,502	2,091		1,349
Restricted Basic Programs					
3105	Special Education -- Add-On	28,088	81,336		81,829
3110	Special Education -- Self-Contained				
3120	Extended Year Program -- Severely Disabled				
3125	Special Education -- State Programs				
3155	Applied Technology -- Add-On				
3160	Applied Technology -- Set-Aside				
3230	Class Size Reduction (State Funds)				
TOTAL BASIC SCHOOL PROGRAM GENERATED		1,106,417	1,295,149	-	1,367,709
Other Minimum School Programs					
3211	Gifted and Talented	1,845	2,070		2,143
3212	Advanced Placement				
3213	Concurrent Enrollment		8,357		12,600
3215	At-Risk -- Regular Program	1,550	4,541		4,773
3218	At-Risk -- Homeless and Minority		1,219		1,219
3219	At-Risk -- MESA	8,875	7,000		7,000
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-in-Custody				
3255	Quality Teaching Block Grant	33,809	47,160		49,086
3260	Local Discretionary Block Grant	21,362	22,622		21,483
3270	Interventions for Student Success Block Grant	12,765	12,533		12,563
3405	Social Security and Retirement	208,386	230,696		254,420
3415	Pupil Transportation				
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program	-	18,472		12,658
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway				
3805	K-3 Reading Achievement				
3522	Job Enhancement				
3867	Charter School Local Replacement	386,304	444,573		481,015
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		1,781,313	2,094,392	-	2,226,669
Less Basic Local Levy					
TOTAL STATE SUPPORT AMOUNT *		1,781,313	2,094,392	-	2,226,669
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)				
3710	Driver Education (Behind-the-Wheel)				
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	8,660	8,411		162,976
3900	Revenues From Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		1,789,973	2,102,803	-	2,389,645

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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83 AMES				
10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4500 Restricted Federal Through State				
4520 Programs for the Disabled (IDEA)		48,186		48,186
4530 Applied Technology Education				
4600 Other Restricted Federal Through State	232,371	371,345		
4700 Federal Received Through Other Agencies				
4800 No Child Left Behind (NCLB)		74,001		37,678
4810 Federal Forest Service (in Lieu of Tax)				
TOTAL REVENUES FROM FEDERAL SOURCES	232,371	493,532	-	85,864
TOTAL REVENUES, 10 GENERAL FUND	2,104,844	2,713,012	-	2,574,686

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83 AMES 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	518,011	624,502		727,287
132 Salaries - Substitute Teachers	7,105	6,000		6,300
161 Salaries - Teacher Aides and Paraprofessionals	25,644	29,518		33,864
100 Salaries - All Other				
Total Salaries (100)	550,760	660,020	-	767,451
210 Retirement	77,885	91,283		113,339
220 Social Security	42,066	51,915		60,722
240 Insurance (Health/Dental/Life)	101,087	111,598		136,067
200 Other Benefits	5,029	4,616		5,296
Total Benefits (200)	226,067	259,412	-	315,424
300 Purchased Professional and Technical Services	37,303	119,609		112,859
400 Purchased Property Services	929			
500 Other Purchased Services	40,581	9,054		9,054
561 Tuition to Other School Districts Within the State	230,098	310,000		328,600
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition-Other				
Total Other Purchased Services (500)	270,679	319,054	-	337,654
600 Supplies	55,130	85,614		69,511
641 Textbooks	33,293	92,659		34,634
Total Supplies (600)	88,423	178,273	-	104,145
700 Property (Instructional Equipment)	36,682	139,750		6,566
800 Other Objects		22,748		10,486
810 Dues and Fees				
Total Other Objects (800)	-	22,748	-	10,486
TOTAL INSTRUCTION (1000)	1,210,843	1,698,866	-	1,654,585
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel	4,222	7,722		8,108
142 Salaries - Guidance Personnel	26,000	65,432		68,704
143 Salaries - Health Services Personnel				
144 Salaries - Psychological Personnel	550			
152 Salaries - Secretarial and Clerical		6,966		6,966
100 Salaries - All Other				
Total Salaries (100)	30,772	80,120	-	83,778
210 Retirement	3,869	10,210		11,333
220 Social Security	2,354	5,852		6,144
240 Insurance (Health/Dental/Life)		9,201		10,305
200 Other Benefits	215	482		506
Total Benefits (200)	6,438	25,745	-	28,288
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	2,068			
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	2,068	-	-	-
600 Supplies	4,964			
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL STUDENTS (2100)	44,242	105,865	-	112,066

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83 AMES 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors	950	15,901		8,901
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated				
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated.				
100	Salaries - All Other	12,125	12,077		12,077
	Total Salaries (100)	13,075	27,978	-	20,978
210	Retirement	1,745	2,805		1,763
220	Social Security	1,000	2,124		1,588
240	Insurance (Health/Dental/Life)		1,600		71
200	Other Benefits	62	343		164
	Total Benefits (200)	2,807	6,872	-	3,586
300	Purchased Professional and Technical Services	18,187			
400	Purchased Property Services				
500	Other Purchased Services	20,660	30,491		19,333
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	20,660	30,491	-	19,333
600	Supplies	1,752	5,826		5,298
644	Library Books				
650	Periodicals				
660	Audio Visual Materials				
	Total Supplies (600)	1,752	5,826	-	5,298
700	Property				
800	Other Objects				
810	Dues and Fees	184			
	Total Other Objects (800)	184	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)		56,665	71,167	-	49,195
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration				
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical				
100	Salaries - All Other				
	Total Salaries (100)	-	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services	11,480	14,000		12,350
400	Purchased Property Services				
500	Other Purchased Services	7,162	7,913		8,296
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	7,162	7,913	-	8,296
600	Supplies		3,500		3,675
700	Property				
800	Other Objects				
810	Dues and Fees		3,411		3,616
	Total Other Objects (800)	-	3,411	-	3,616
TOTAL DISTRICT ADMINISTRATION (2300)		18,642	28,824	-	27,937

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83 AMES				
10 GENERAL FUND		ACTUAL	FINAL	ORIGINAL
		FY 2005	BUDGET	BUDGET
			FY 2006	FY 2007
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION				
121	Salaries - Principals and Assistants	89,950	117,950	149,950
152	Salaries - Secretarial and Clerical	49,003	58,882	81,676
100	Salaries - All Other			
	Total Salaries (100)	138,953	176,832	231,626
210	Retirement	18,869	26,466	32,827
220	Social Security	11,137	13,634	18,215
240	Insurance (Health/Dental/Life)	10,896	20,615	24,326
200	Other Benefits	703	1,039	1,450
	Total Benefits (200)	41,605	61,754	76,818
300	Purchased Professional and Technical Services	957	20,000	
400	Purchased Property Services			
500	Other Purchased Services	6,868	11,193	11,473
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	6,868	11,193	11,473
600	Supplies	3,797	3,966	3,966
700	Property	944		5,000
800	Other Objects			
810	Dues and Fees		500	500
	Total Other Objects (800)	-	500	500
TOTAL SCHOOL ADMINISTRATION (2400)		193,124	274,245	329,383
2500 SUPPORT SERVICES - CENTRAL				
100	Salaries	7,000	41,539	56,096
210	Retirement	1,014	5,886	6,180
220	Social Security	535	3,177	4,291
240	Insurance (Health/Dental/Life)	1,552	2,400	2,688
200	Other Benefits	49	389	517
	Total Benefits (200)	3,150	11,852	13,676
300	Purchased Professional and Technical Services	53,208	12,480	
400	Purchased Property Services			
500	Other Purchased Services	12,798	16,200	16,450
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	12,798	16,200	16,450
600	Supplies	347	6,360	11,720
700	Property	2,435	5,000	5,000
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	-	-	-
TOTAL CENTRAL (2500)		78,938	93,431	102,942
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES				
180	Salaries - Operation and Maintenance	407		
100	Salaries - All Other			
	Total Salaries (100)	407	-	-
210	Retirement			
220	Social Security	31		
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	31	-	-
300	Purchased Professional and Technical Services			
400	Purchased Property Services	89,055	88,120	88,315
500	Other Purchased Services	750	750	750
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	750	750	750
600	Supplies			
700	Property	27,474	124,037	34,004
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	-	-	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		117,717	212,907	123,069

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83 AMES 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical				
171	Salaries - Supervisors				
172	Salaries - Bus Drivers				
173	Salaries - Mechanics and Other Garage Employees				
174	Salaries - Other (Trainers, etc.)				
	Total Salaries (100)				
210	Retirement	-	-	-	-
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)				
400	Purchased Property Services	-	-	-	-
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance	15,800	227,707		235,207
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance				
522	Liability Insurance				
530	Communications (Telephone and Other)				
580	Travel / Per Diem				
591	Services Purchased From Another District Within the State	204,989			
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	220,789	227,707	-	235,207
624	Motor Fuel				
625	Natural Gas				
626	Electricity				
600	Other Supplies				
	Total Supplies (600)				
730	Equipment	-	-	-	-
732	School Buses				
	Total Property (700)				
890	Miscellaneous Expenditures	-	-	-	-
891	Training				
	Total Other Objects (800)				
	TOTAL STUDENT TRANSPORTATION (2700)	220,789	227,707	-	235,207

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83 AMES 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2900 OTHER SUPPORT SERVICES					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)		-	-	-	-
TOTAL SUPPORT SERVICES (2000)		730,117	1,014,146	-	979,799
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)					
830	Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND		1,940,960	2,713,012	-	2,634,384

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds				
5210	Transfers Out to Other Funds				
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-

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83 AMES				
10 GENERAL FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2005	BUDGET	FY 2006	BUDGET
		FY 2006		FY 2007

SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local				
3000 Total State	82,500	116,677	-	99,177
4000 Total Federal	1,789,973	2,102,803	-	2,389,645
	232,371	493,532	-	85,864
TOTAL REVENUES	2,104,844	2,713,012	-	2,574,686
EXPENDITURES BY OBJECT				
100 Salaries				
200 Employee Benefits	740,967	986,489	-	1,159,929
300 Purchased Professional and Technical Services	280,098	365,635	-	437,792
400 Purchased Property Services	121,135	166,089	-	125,209
500 Other Purchased Services	89,984	88,120	-	88,315
600 Supplies	541,774	613,308	-	629,163
700 Property	99,283	197,925	-	128,804
800 Other Objects	67,535	268,787	-	50,570
	184	26,659	-	14,602
TOTAL EXPENDITURES	1,940,960	2,713,012	-	2,634,384
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	163,884	-	-	(59,698)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	163,884	-	-	(59,698)
FUND BALANCE - BEGINNING (From Prior Year)	65,256	229,140		229,140
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	229,140	229,140	-	169,442

Explanation (5900 and Adjustment to Beginning Fund Balance)

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83 AMES SUMMARY - ALL FUNDS				
	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
REVENUES BY SOURCE				
1000 Total Local				
3000 Total State	82,500	116,677	-	99,177
4000 Total Federal	1,789,973	2,102,803	-	2,389,645
	232,371	493,532	-	85,864
TOTAL REVENUES	2,104,844	2,713,012	-	2,574,686
EXPENDITURES BY OBJECT				
100 Salaries				
200 Employee Benefits	740,967	986,489	-	1,159,929
300 Purchased Professional and Technical Services	280,098	365,635	-	437,792
400 Purchased Property Services	121,135	166,089	-	125,209
500 Other Purchased Services	89,984	88,120	-	88,315
600 Supplies	541,774	613,308	-	629,183
700 Property	99,283	197,925	-	128,804
800 Other Objects	67,535	268,787	-	50,570
	184	26,659	-	14,602
TOTAL EXPENDITURES	1,940,960	2,713,012	-	2,634,384
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	163,884	-	-	(59,698)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	163,884	-	-	(59,698)
FUND BALANCE - BEGINNING (From Prior Year)	65,256	229,140	-	229,140
Adjustments to Beginning Fund Balance	-	-	-	-
FUND BALANCE - ENDING	229,140	229,140	-	169,442

EOF